

CITY OF FRISCO TEXAS



MONTHLY FINANCIAL REPORTS

FOR THE MONTH OF

DECEMBER 2009

PRESENTED TO COUNCIL JANUARY 19, 2010



FINANCIAL SERVICES DEPARTMENT

Staff Report

To: Honorable Mayor Maso and the Frisco City Council

Thru: George Purefoy, City Manager
Nell Lange, Assistant City Manager

From: Anita Cothran, Finance Director
Danny Collier, Assistant Finance Director

Date: January 11, 2010

Re: Monthly Report for December 2009

Financial Report Summary:

The Budget Summary Report provides financial information for the month of December 2009 for the operating funds, with comparative numbers for December 2008.

Comparative Data: The General Fund revenues collected at December 31, 2009 of \$27,362,373 represent 36% of the approved budget. Total expenditures are 20% of the budget at \$15,433,967. Overall fund performance reflects revenues exceeding expenditures by \$11,928,406 year to date.

The Utility Fund revenues collected of \$8,444,372 are 20% of the approved budget. The total percentage of expenses to budget is 19% for FY 2010, compared to 20% for FY 2009. The overall fund performance reflects expenses exceeding revenues by \$165,312 year to date.

Beginning this month, we have also included summary information for the new Stormwater Utility Fee Operating Fund. Revenues total \$314,494 or 23% of the approved budget year to date with no expenses as of 12/31/2009.

The Environmental Services Fund revenue collections of \$2,182,360 are 23% of the approved budget, while spending levels reflect 21% of the budget expended. The overall fund performance reflects revenues over expenses of \$188,938 year to date.

The Hotel Motel Fund revenues are \$355,602 or 13% of the budget. Expenditures are \$217,760 or 8% of the budget.

Financial Report Analysis: Financial schedules are provided for your review; one provides department totals, the other schedule provides detail at the division level.

Property tax collections are up 18% over prior year collections through December 31. Sales tax collections are down 10% year to date. Building permit fees reflect a 26% increase over FY 2009 collections through December. Parks & Recreation fee revenue is down 14% year to date, primarily in FAC membership fees collected. Interest income is also down due to the current short term rates. General fund expenditures are flat at only a 2% increase over December 2008 expenditures. Information Technology Services expenditure increases of 46% are attributed to \$117,000 in new capital hardware expensed in FY 2010. All other departments have modest increases or even decreases in several areas.

Water sale revenues are down 11% through December, with total water fund revenues 2% less than FY 2009. Further discussions will be included on the agenda regarding rate increases for this fund. Expenses reflect a 1% increase for the entire fund.

Investment Report Summary @ 12/31/2009

Texpool Investment Pool	\$ 37,241,166
TexStar Investment Pool	120,811,136
Certificates of Deposit	38,500,000
Investments	<u>85,480,000</u>
Total City Portfolio	<u><u>\$282,032,302</u></u>

Texpool Yield	0.20905%
TexStar Yield	0.18885%
Investment Portfolio Yield	0.80500%

Finance Division:

Volume indicators for the Finance division are provided below:

	December 2009	YTD 2010	December 2008	YTD 2009	YTD % Change
AP checks issued	992	3,478	1,460	4,197	-17.13%
Payroll checks issued	2,736	7,434	2,587	7,296	1.89%
Payroll changes processed	549	1,684	703	1,545	9.00%
Journal Vouchers	102	260	105	278	-6.47%
NSF Checks processed	31	110	45	145	-24.14%

Revenue Collections Division:

The Property Tax Collection Reports for November and December, prepared by the County Tax Collector/Assessor are attached this month. Utility Billing activity for the month is provided below:

	December 2009	December 2008	YTD % Change
Customers/accounts	38,245	37,303	2.5%
# new meter sets	75	86	-12.8%
# new customers	193	210	-8.1%
# disconnects/month	218	266	-18.0%
# move in/out readings	272	257	5.8%
# of on-line payments	3,452	2,582	33.7%
On-line payments	\$320,894	\$239,369	34.1%
*% customers paying on-line	9%	7%	N/A
**% payments made on-line	9%	7%	N/A
# of bank draft payments	3,973	3,199	24.2%
Bank draft payments	\$306,954	\$250,626	22.5%
* Total payments processed were 37,673 and 3,452 were online payments.			
** Total payments received were \$3,581,088 and \$320,894 were online payments.			

Purchasing Division:

Purchasing Division activity included continuing operational purchases and purchases for capital projects. Staff awarded bids/purchase orders over \$25,000 as follows:

- Azteca Systems, Inc. for the purchase of Annual Update and Support for Cityworks Asset Management Software.
- Sundance Painting Inc. for installation of wall liner, cleaning and sealing wood walls, and painting of various rooms within the Crozier house in the Heritage Center.
- Award of RFP#1010-007, Consolidated Plan Consultant to BBC Research and Consulting.

Statistics for the month are provided:

	Dec 2009	YTD FY 10	Dec 2008	YTD FY 09	Monthly % Change	YTD % Change
Purchase orders > \$500	123	447	158	485	-22%	-8%
DPO < \$500	444	1,323	483	1,490	-8%	-11%

Contract Postal Unit						
Stamps sold	\$9,886	\$19,080	\$6,801	\$11,827	+45%	+61%
Metered Mail	\$9,227	\$15,464	\$4,652	\$7,941	+98%	+95%
Total	\$19,113	\$34,544	\$11,453	\$19,768	+68%	+75%
Toll tags Issued	57	238	51	196	+12%	+21%

Municipal Court Activity:

The court processed 1,429 new citations for the month of December. Of these, 91% were for traffic violation, 2% were for city ordinance violations, and 7% were for other class C misdemeanor charges. There were 16 Teen Court referrals for the month.

Statistics for the month:

Work Flow Performance Measures	FY 2009 Revised	FY 2010 December	FY 2010 YTD
Annual Cases Filed	21,112	1,429	3,316
Annual Cases Closed	22,482	1,504	4,196
Annual Warrants Issued and Cleared	7,033 / 5,779	125 / 386	1,209 / 1,352
Juvenile Cases Filed	997	58	243
% of Juvenile Cases Referred to Teen Court*	14%	28%	19%
Revenue Performance Measures	FY 2009 Revised	FY 2010 December	FY 2010 YTD
Total New Bench Fines Levied**	\$5,337,703	\$339,400	\$1,182,314
% of Levied Bench Fines Collected	68%	73%	66%
Total Revenues Collected	\$3,650,218	\$248,560	\$784,127
City General Fund Revenues	\$2,163,821	\$131,693	\$439,941
Expenditures	\$1,227,243	\$108,276	\$255,814
Total Revenue Per Case	\$162	\$165	\$137
Total General Fund Revenue Per Case	\$96	\$88	\$77
Court Processing Cost per Case	\$58	\$76	\$53
City Net Per Case	\$38	\$12	\$24
General Fund Revenues Less Expenditures	\$936,578	\$23,417	\$184,126
% Processed By Web and Phone	17%	135%	14%
% Processed By Mail	9%	11%	8%
% Processed At Municipal Court	74%	76%	78%
* Percentage of Cases Eligible for Teen Court			
**Total New Bench Fines Levied are the set fines when a case is filed. Disposition of a case may result in dismissal or a lower fine and cost being paid.			

Supporting Documents:

Budget Summary – December 2009
Sales Tax Revenue Report
Sales Tax Comparison Report – Top 20 Cities
Property Tax Collection Report – November 2009
Property Tax Collection Report – December 2009
First Southwest Asset Management Report

If we can be of further assistance, please contact us at (972) 292-5512 dcollier@friscotexas.gov or (972) 292-5510 acothran@friscotexas.gov.

Staff providing information for this report:

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Tanya Anderson, Accounting Manager, 972-292-5519, tanderson@friscotexas.gov
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Tom Johnston, Purchasing Manager, 972-292-5540, tjohnston@friscotexas.gov
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Budget Summary for December
Fiscal Year 2010
(Compare to 25%)

	Approved FY 2010 Budget	Monthly Actual	% of Bdgt	YTD Actual	% of Bdgt	FY 2009 Actual	Monthly Actual	% of YTD Act	YTD Actual	% of YTD Act	% Inc /(Dec) 09/10
Gen Fund Rev											
Property Tax	34,753,152	17,884,192	51%	19,432,922	56%	31,617,027	14,862,913	47%	16,402,039	52%	18%
Sales Tax	19,446,750	1,384,380	7%	4,497,659	23%	18,753,757	1,565,939	8%	5,020,718	27%	-10%
Beverage Tax	377,613	0	0%	0	0%	413,918	0	0%	0	0%	N/A
Franchise Tax	6,432,306	0	0%	0	0%	6,834,260	135	0%	135	0%	N/A
P & Z Fees	90,000	3,768	4%	15,268	17%	75,274	8,245	11%	24,250	32%	-37%
Bldg Permits/Fees	3,210,000	324,713	10%	966,936	30%	3,563,507	177,452	5%	764,748	21%	26%
Fire & Amb Fees	1,547,300	214,606	14%	455,513	29%	1,714,899	115,462	7%	347,026	20%	31%
Misc Fees/Charges	704,994	101,108	14%	253,229	36%	959,591	108,612	11%	183,079	19%	38%
Court Fines	2,118,202	156,581	7%	407,781	19%	2,322,781	225,216	10%	449,381	19%	-9%
Parks & Recreation	3,567,750	168,419	5%	938,183	26%	4,024,128	155,730	4%	1,095,033	27%	-14%
Library	54,520	3,776	7%	30,108	55%	147,432	10,328	7%	49,260	33%	-39%
Police Fees	949,313	211,029	22%	292,257	31%	1,028,507	175,400	17%	242,639	24%	20%
Interest	555,500	13,532	2%	47,524	9%	599,354	53,894	9%	184,734	31%	-74%
Non-departmental	1,391,320	6,224	0%	24,993	2%	761,492	6,811	1%	24,226	3%	3%
Total	75,198,720	20,472,328	27%	27,362,373	36%	72,815,927	17,466,137	24%	24,787,268	34%	10%

Gen Fund Exp											
Administration	4,763,156	390,765	8%	921,541	19%	4,816,161	415,438	9%	926,546	19%	-1%
Financial Services	9,665,145	541,400	6%	2,204,856	23%	8,762,310	516,556	6%	2,204,168	25%	0%
Police	17,674,975	1,393,007	8%	3,892,363	22%	16,721,553	1,264,186	8%	3,735,060	22%	4%
Fire	16,549,398	1,275,951	8%	3,391,264	20%	15,986,854	1,221,738	8%	3,289,613	21%	3%
Public Works	5,420,699	381,124	7%	892,957	16%	4,954,304	453,090	9%	1,040,540	21%	-14%
Human Resources	970,098	51,072	5%	134,327	14%	870,802	85,795	10%	177,018	20%	-24%
Library	3,124,591	207,495	7%	570,793	18%	2,695,423	198,028	7%	577,334	21%	-1%
IT Serv	1,463,383	148,018	10%	330,755	23%	1,236,338	85,269	7%	226,036	18%	46%
Parks & Recreation	9,109,715	637,506	7%	1,720,967	19%	9,248,828	619,744	7%	1,689,123	18%	2%
Engineering Serv	1,867,181	108,812	6%	273,757	15%	1,501,938	99,300	7%	252,808	17%	8%
Development Serv	5,088,307	443,260	9%	1,057,145	21%	4,829,403	355,441	7%	994,415	21%	6%
Non-departmental	382,250	8,349	2%	43,242	11%	765,770	35,761	5%	35,761	5%	21%
Total	76,078,898	5,586,759	7%	15,433,967	20%	72,389,684	5,350,346	7%	15,148,422	21%	2%
Rev-Exp	(880,178)	14,885,569		11,928,406		426,243	12,115,791		9,638,846		

Budget Summary for December
Fiscal Year 2010
(Compare to 25%)

	Approved FY 2010 Budget	Monthly Actual	% of Bdgt	YTD Actual	% of Bdgt	FY 2009 Actual	Monthly Actual	% of YTD Act	YTD Actual	% of YTD Act	% Inc /(Dec) 09/10
Utility Rev											
Water	27,904,635	1,507,490	5%	5,228,792	19%	25,995,687	1,595,447	6%	5,899,235	23%	-11%
Sewer	12,354,139	1,038,245	8%	3,131,821	25%	11,643,014	853,722	7%	2,564,613	22%	22%
Const Inspect Fees	406,000	1,041	0%	12,807	3%	329,649	29,814	9%	104,021	32%	-88%
Interest	110,000	3,814	3%	11,445	10%	120,947	11,652	10%	32,440	27%	-65%
Misc	1,822,137	29,404	2%	59,507	3%	1,650,298	8,141	0%	25,994	2%	129%
Total	42,596,911	2,579,994	6%	8,444,372	20%	39,739,595	2,498,776	6%	8,626,303	22%	-2%

Utility Exp											
IT Serv - GIS	1,497,983	146,666	10%	363,831	24%	1,465,326	110,645	8%	313,043	21%	16%
Financial Serv - UB	963,382	104,386	11%	191,077	20%	861,742	78,801	9%	167,079	19%	14%
Public Works	29,013,536	2,335,137	8%	7,519,026	26%	26,296,725	2,467,265	9%	7,404,750	28%	2%
Development Serv	187,814	8,630	5%	25,473	14%	154,336	12,207	8%	32,523	21%	-22%
Engineering Serv	2,610,984	186,007	7%	510,277	20%	2,710,950	265,776	7%	614,305	20%	-17%
Non-departmental	10,648,216	0	0%	0	0%	11,054,071	0	0%	0	0%	N/A
Total	44,921,915	2,780,826	6%	8,609,684	19%	42,543,150	2,934,694	7%	8,531,700	20%	1%
Rev-Exp	(2,325,004)	(200,832)		(165,312)		(2,803,555)	(435,918)		94,603		

Utility Stormwater											
Revenue	1,359,522	104,885	8%	314,494	23%	0	0	0%	0	0%	N/A
Expenses	760,525	0	0%	0	0%	0	0	0%	0	0%	N/A
Rev-Exp	598,997	104,885		314,494			0		0		

Environmental											
Revenue	9,383,730	726,747	8%	2,182,360	23%	9,115,020	756,122	8%	2,372,321	26%	-8%
Expenses	9,587,799	709,075	7%	1,993,422	21%	8,327,845	804,336	10%	2,046,744	25%	-3%
Rev-Exp	(204,069)	17,672		188,938		787,175	(48,214)		325,577		

Hotel/Motel											
Revenue	2,783,900	152,964	5%	355,602	13%	2,614,052	230,841	9%	434,914	17%	-18%
Expenses	2,658,645	78,577	3%	217,760	8%	2,694,889	63,495	2%	231,419	9%	-6%
Rev-Exp	125,255	74,387		137,842		(80,837)	167,346		203,495		

**Budget Summary for December
Fiscal Year 2010
(Compare to 25%)**

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Gen Fund Rev											
Property Tax	34,753,152	17,884,192	51%	19,432,922	56%	31,617,027	14,862,913	47%	16,402,039	52%	18%
Sales Tax	19,446,750	1,384,380	7%	4,497,659	23%	18,753,757	1,565,939	8%	5,020,718	27%	-10%
Beverage Tax	377,613	0	0%	0	0%	413,918	0	0%	0	0%	N/A
Franchise Tax	6,432,306	0	0%	0	0%	6,834,260	135	0%	135	0%	N/A
P & Z Fees	90,000	3,768	4%	15,268	17%	75,274	8,245	11%	24,250	32%	-37%
Bldg Permits/Fees	3,210,000	324,713	10%	966,936	30%	3,563,507	177,452	5%	764,748	21%	26%
Fire & Amb Fees	1,547,300	214,606	14%	455,513	29%	1,714,899	115,462	7%	347,026	20%	31%
Misc Fees/Charges	704,994	101,108	14%	253,229	36%	959,591	108,612	11%	183,079	19%	38%
Court Fines	2,118,202	156,581	7%	407,781	19%	2,322,781	225,216	10%	449,381	19%	-9%
Parks & Recreation	3,567,750	168,419	5%	938,183	26%	4,024,128	155,730	4%	1,095,033	27%	-14%
Library	54,520	3,776	7%	30,108	55%	147,432	10,328	7%	49,260	33%	-39%
Police Fees	949,313	211,029	22%	292,257	31%	1,028,507	175,400	17%	242,639	24%	20%
Interest	555,500	13,532	2%	47,524	9%	599,354	53,894	9%	184,734	31%	-74%
Non-departmental	1,391,320	6,224	0%	24,993	2%	761,492	6,811	1%	24,226	3%	3%
Total	75,198,720	20,472,328	29%	27,362,373	36%	72,815,927	17,466,137	24%	24,787,268	34%	10%
Gen Fund Exp											
Administration	1,708,680	191,293	11%	417,348	24%	1,934,954	177,048	9%	369,346	19%	13%
PIO	646,177	43,471	7%	126,434	20%	583,976	52,258	9%	122,461	21%	3%
City Secretary	316,043	23,240	7%	67,455	21%	275,747	14,792	5%	36,959	13%	83%
City Council	191,169	14,196	7%	40,675	21%	199,606	10,112	5%	44,149	22%	-8%
Records Mgmt	195,115	9,260	5%	20,901	11%	136,073	9,623	7%	25,215	19%	-17%
Bldg Serv	1,705,972	109,305	6%	248,728	15%	1,685,805	151,605	9%	328,416	19%	-24%
Fin-Administration	535,569	42,351	8%	117,189	22%	542,857	44,028	8%	116,610	21%	0%
Fin-Purchasing	262,950	20,779	8%	54,960	21%	250,155	19,329	8%	56,487	23%	-3%
Fin-Finance	1,218,175	93,020	8%	362,863	30%	1,128,266	71,865	6%	325,170	29%	12%
Fin-Rev Collections	794,535	181,419	23%	214,054	27%	743,029	162,516	22%	207,457	28%	3%
Fin-Court	1,334,609	108,276	8%	255,815	19%	1,227,274	110,512	9%	259,959	21%	-2%
Fin-Support Serv	2,058,582	95,555	5%	784,814	38%	1,832,557	108,306	6%	839,954	46%	-7%
Fin-Sales Tax Grant	3,460,725	0	0%	415,161	12%	3,038,172	0	0%	398,531	13%	4%
Pol-Admin	951,029	74,849	8%	181,634	19%	895,796	78,352	9%	204,670	23%	-11%
Pol-Services	7,162,246	554,812	8%	1,690,392	24%	6,745,023	491,276	7%	1,563,185	23%	8%
Pol-Operations	9,561,700	763,346	8%	2,020,337	21%	9,080,734	694,558	8%	1,967,205	22%	3%
Fire-Admin	895,099	67,749	8%	176,764	20%	850,143	64,928	8%	187,242	22%	-6%
Fire-Suppression	15,068,131	1,180,610	8%	3,133,832	21%	14,635,915	1,106,778	8%	2,996,904	20%	5%
Fire-EMS	586,168	27,592	5%	80,668	14%	500,796	50,032	10%	105,467	21%	-24%
Public Works-Streets	2,851,580	194,954	7%	476,685	17%	2,584,229	245,120	9%	566,986	22%	-16%
Public Works-Fleet	619,218	43,391	7%	108,074	17%	588,155	47,272	8%	124,618	21%	-13%
Public Works-Traffic	629,901	42,380	7%	110,107	17%	547,831	38,719	7%	120,329	22%	-8%
Public Works-Lighting	1,320,000	100,399	8%	198,091	15%	1,234,089	121,979	10%	228,607	19%	-13%
Human Resources	970,098	51,072	5%	134,327	14%	870,802	85,795	10%	177,018	20%	-24%
IT Serv	1,463,383	148,018	10%	330,755	23%	1,236,338	85,269	7%	226,036	18%	46%
Library	3,124,591	207,495	7%	570,793	18%	2,695,423	198,028	7%	577,334	21%	-1%
Parks-Admin	433,708	31,106	7%	82,905	19%	426,739	34,164	8%	91,152	21%	-9%
Parks	3,396,774	268,548	8%	736,041	22%	3,869,945	229,855	6%	659,481	17%	12%
Parks-Recreation	4,696,965	303,863	6%	799,183	17%	4,433,954	316,587	7%	830,087	19%	-4%
Parks-Median	291,257	19,288	7%	52,230	18%	272,727	24,290	9%	59,636	22%	-12%
Parks-CIP Planning	291,011	14,701	5%	50,608	17%	245,463	14,848	6%	48,767	20%	4%
ES-Signal Control	1,050,342	63,807	6%	150,049	14%	849,618	55,248	7%	132,370	16%	13%
ES-Transportation	816,839	45,005	6%	123,708	15%	652,320	44,052	7%	120,438	18%	3%
DS-Planning	1,460,987	115,723	8%	299,514	21%	1,486,223	106,497	7%	295,009	20%	2%
DS-Building Inspect	2,958,223	228,770	8%	613,281	21%	2,758,581	222,739	8%	627,903	23%	-2%
DS-Animal Control	669,097	98,767	15%	144,350	22%	584,599	26,205	4%	71,503	12%	102%
Non-departmental	382,250	8,349	2%	43,242	11%	765,770	35,761	5%	35,761	5%	N/A
Total	76,078,898	5,586,759	7%	15,433,967	20%	72,389,684	5,350,346	7%	15,148,422	21%	2%
Rev-Exp	(880,178)	14,885,569		11,928,406		426,243	12,115,791		9,638,846		

**Budget Summary for December
Fiscal Year 2010
(Compare to 25%)**

	Approved FY 2010 Budget	Monthly Actual	% of Bdgt	YTD Actual	% of Bdgt	Preliminary FY 2009 Actual	Monthly Actual	% of YTD Act	YTD Actual	% of YTD Act	% Inc /(Dec) 09/10
Utility Rev											
Water	27,904,635	1,507,490	5%	5,228,792	19%	25,995,687	1,595,447	6%	5,899,235	23%	-11%
Sewer	12,354,139	1,038,245	8%	3,131,821	25%	11,643,014	853,722	7%	2,564,613	22%	22%
Const Inspect Fees	406,000	1,041	0%	12,807	3%	329,649	29,814	9%	104,021	32%	-88%
Interest	110,000	3,814	3%	11,445	10%	120,947	11,652	10%	32,440	27%	-65%
Misc	1,822,137	29,404	2%	59,507	3%	1,650,298	8,141	0%	25,994	2%	129%
Total	42,596,911	2,579,994	6%	8,444,372	20%	39,739,595	2,498,776	6%	8,626,303	22%	-2%

Utility Exp											
IT Serv	1,497,983	146,666	10%	363,831	24%	1,465,326	110,645	8%	313,043	21%	16%
Financial Serv-UB	963,382	104,386	11%	191,077	20%	861,742	78,801	9%	167,079	19%	14%
Public Works-Adm	396,290	24,965	6%	67,272	17%	351,126	23,647	7%	65,943	19%	2%
Public Works-Water	14,915,683	1,219,813	8%	3,532,855	24%	13,844,544	1,238,431	9%	3,493,268	25%	1%
Public Works-Sewer	11,310,308	955,454	8%	3,567,044	32%	9,741,541	1,029,187	11%	3,422,809	35%	4%
Public Works-Meters	1,612,484	79,852	5%	205,734	13%	1,698,896	119,521	7%	275,980	16%	-25%
Public Works-ROW Ins	778,771	55,053	7%	146,121	19%	660,618	56,479	9%	146,750	22%	0%
DS-Bldg Insp Supp	187,814	8,630	5%	25,473	14%	154,336	12,207	8%	32,523	21%	-22%
ES-Admin	476,705	40,252	8%	111,819	23%	483,719	88,019	18%	154,544	32%	-28%
ES-Construct Insp	837,827	62,551	7%	163,023	19%	845,880	62,297	7%	169,712	20%	-4%
ES-Engineering	1,296,452	83,204	6%	235,435	18%	1,381,351	115,460	8%	290,049	21%	-19%
Non Departmental	10,648,216	0	0%	0	0%	11,054,071	0	0%	0	0%	N/A
Total	44,921,915	2,780,826	6%	8,609,684	19%	42,543,150	2,934,694	7%	8,531,700	20%	1%
Rev-Exp	(2,325,004)	(200,832)		(165,312)		(2,803,555)	(435,918)		94,603		

Utility Stormwater											
Revenues	1,359,522	104,885	8%	314,494	23%	0	0	0%	0	0%	100%
Expenses	760,525	0	0%	0	0%	0	0	0%	0	0%	100%
Rev-Exp	598,997	104,885		314,494		0	0		0		

Environmental											
Revenues	9,383,730	726,747	8%	2,182,360	23%	9,115,020	756,122	8%	2,372,321	26%	-8%
Expenses	9,587,799	709,075	7%	1,993,422	21%	8,327,845	804,336	10%	2,046,744	25%	-3%
Rev-Exp	-204,069	17,672		188,938		787,175	-48,214		325,577		

Hotel/Motel											
Revenues	2,783,900	152,964	5%	355,602	13%	2,614,052	230,841	9%	434,914	17%	-18%
Expenses	2,658,645	78,577	3%	217,760	8%	2,694,889	63,495	2%	231,419	9%	-6%
Rev-Exp	125,255	74,387		137,842		(80,837)	167,346		203,495		

City of Frisco
Sales Tax Revenue Analysis

Fiscal Year Tracking - Cash Basis (Monthly)

<u>Month Received</u>	<u>Monthly Receipts FY 2010</u>	<u>% Change Over Same Month Prior Year</u>	<u>FY 2009-10 Year to Date Total</u>	<u>FY 2009-10 Year to Date % Change</u>	<u>Monthly Receipts FY 2009</u>	<u>% Change Over Same Month Prior Year</u>	<u>FY 2008-09 Year to Date Total</u>	<u>FY 2008-09 Year to Date % Change</u>
Oct	2,799,593	-12.06%	2,799,593	-12.06%	3,183,611	6.19%	3,183,611	6.19%
Nov	3,426,965	-8.02%	6,226,558	-9.88%	3,725,947	2.74%	6,909,558	4.30%
Dec	2,768,760	-11.59%	8,995,318	-10.42%	3,131,879	7.54%	10,041,437	5.29%
Jan	-	0.00%	-	0.00%	2,987,201	-0.03%	13,028,638	4.02%
Feb	-	0.00%	-	0.00%	4,603,842	-2.66%	17,632,480	2.19%
Mar	-	0.00%	-	0.00%	2,685,461	-0.08%	20,317,941	1.89%
April	-	0.00%	-	0.00%	2,466,829	-7.88%	22,784,770	0.73%
May	-	0.00%	-	0.00%	3,444,372	-7.70%	26,229,142	-0.46%
Jun	-	0.00%	-	0.00%	2,764,676	-3.24%	28,993,818	-0.74%
Jul	-	0.00%	-	0.00%	2,686,848	-11.26%	31,680,666	-1.72%
Aug	-	0.00%	-	0.00%	3,688,400	-5.04%	35,369,066	-2.08%
Sept	-	0.00%	-	0.00%	2,910,104	-8.60%	38,279,170	-2.61%
Grand Total	8,995,318				10,041,437			
General Fund	4,497,659				5,020,718			
EDC/CDC	2,248,830				2,510,359			

City of Frisco
Sales Tax Revenue Analysis

Fiscal Year Tracking - Accrual Basis

<u>Month Received</u>	<u>Monthly Receipts FY 2010</u>	<u>% Change Over Same Month Prior Year</u>	<u>FY 2009-10 Year to Date Total</u>	<u>% Change YTD 09-10</u>	<u>Monthly Receipts FY 2009</u>	<u>% Change Over Same Month Prior Year</u>	<u>FY 2008-09 Year to Date Total</u>	<u>% Change YTD 08-09</u>
	FY 10				FY 09			
Dec	2,768,760	-11.59%	2,768,760	-11.59%	3,131,879	7.54%	3,131,879	7.54%
Jan	-	0.00%	-	0.00%	2,987,201	-0.03%	6,119,080	3.71%
Feb	-	0.00%	-	0.00%	4,603,842	-2.66%	10,722,922	0.88%
Mar	-	0.00%	-	0.00%	2,685,461	-0.08%	13,408,383	0.68%
Apr	-	0.00%	-	0.00%	2,466,829	-7.88%	15,875,212	-0.75%
May	-	0.00%	-	0.00%	3,444,372	-7.70%	19,319,584	-2.07%
Jun	-	0.00%	-	0.00%	2,764,676	-3.24%	22,084,260	-2.21%
Jul	-	0.00%	-	0.00%	2,686,848	-11.26%	24,771,108	-3.28%
Aug	-	0.00%	-	0.00%	3,688,400	-5.04%	28,459,508	-3.51%
Sep	-	0.00%	-	0.00%	2,910,104	-8.60%	31,369,613	-4.01%
Oct	-	0.00%	-	0.00%	2,799,593	-12.06%	34,169,206	-4.72%
Nov	-	0.00%	-	0.00%	3,426,965	-8.02%	37,596,171	-5.04%
Grand Total	2,768,760				3,131,879			
General Fund	1,384,380				1,565,940			
EDC/CDC	692,190				782,970			

Allocation Comparison Summary Reports

Top 20 City Sales and Use Tax Comparison Summary - December 2009

City	This Period Net Payment	Prior Year Comparable Payment	% Change
1 Houston	36,579,278.50	44,040,730.60	-16.94%
3 San Antonio	15,320,410.47	17,510,893.58	-12.50%
2 Dallas	14,530,289.59	15,344,343.17	-5.30%
4 Austin	10,548,657.56	11,557,642.98	-8.73%
5 Fort Worth	7,089,510.03	8,574,283.22	-17.31%
6 Arlington	5,768,820.73	6,056,344.78	-4.74%
7 El Paso	5,087,330.13	5,018,850.14	1.36%
8 Round Rock	4,595,181.26	5,873,207.66	-21.76%
9 Plano	4,417,977.64	5,464,276.27	-19.14%
10 Corpus Christi	4,229,690.09	5,153,126.06	-17.91%
11 Amarillo	4,087,255.02	4,722,462.53	-13.45%
12 McAllen	3,913,598.29	4,227,213.67	-7.41%
13 Lubbock	3,672,928.75	3,889,291.95	-5.56%
14 Irving	3,217,972.76	3,924,209.96	-17.99%
15 Frisco	2,768,760.27	3,131,878.51	-11.59%
16 Sugar Land	2,759,128.96	3,214,516.16	-14.16%
17 Grand Prairie	2,657,411.77	2,940,771.70	-9.63%
18 Tyler	2,483,311.76	2,928,425.98	-15.19%
19 Midland	2,463,151.14	3,425,228.87	-28.08%
20 Beaumont	2,461,016.98	3,847,940.12	-36.04%

**Kenneth L. Maun
Tax Assessor Collector
Collin County
2300 Bloomdale Rd
P.O. Box 8046
McKinney, Texas 75070
972- 547-5020
Metro 424-1460 Ext.5020
Fax 972-547-5040**

December 10, 2009

**Mayor Maher Maso
City of Frisco
6101 Frisco Square Blvd
Frisco, Texas 75034**

Dear Mayor Maso,

**Enclosed is the Monthly Collection Report for:
The City of Frisco tax collections for the month were:
The Rollback Collections for the month were:**

**November 2009
\$2,567,478.18
-\$3,653.22**

Sincerely,

**Kenneth L. Maun
Tax Assessor Collector**

Attachment

**cc: Elizabeth Corona, Assistant Tax Collector
George Purefoy, City Manager
Nell Lange, Assistant City Manager
Anita Cothran, Director of Administrative Services (Rollback, Dist Summ, Detail Coll by Year,YTD Summary)**

KM:ds

Kenneth L Maun
Tax Assessor/Collector
Collin County
P O Box 8046
McKinney Tx 75070

Monthly Collection Status Report
November 2009

City of Frisco #12

	Collections Month of November	Cumulative Total 10/1/09 thru 11/30/09	% of Collections
Current Tax Year Collections			
Base M&O	\$1,437,192.39	\$1,457,836.50	4.05%
Base I&S	1,114,698.89	1,130,710.70	
Late Rendition Penalty	678.66	697.51	
P&I M&O	0.00	0.00	
P&I I&S	0.00	0.00	
P&I I&S Bond			
Attorney Fee	0.00	0.00	
Subtotal	\$2,552,569.94	\$2,589,244.71	4.05%
Delinquent TaxYears Collections			
Base M&O	\$3,388.13	\$46,479.78	
Base I&S	2,937.34	41,073.13	
Late Rendition Penalty	17.97	31.47	
P&I M&O	4,576.97	13,466.00	
P&I I&S	3,987.83	11,595.18	
P&I I&S Bond			
Attorney Fee	6,709.16	18,587.92	
		0.00	
Subtotal	\$21,617.40	\$131,233.48	0.21%
Combined Current & Delinquent:			
Base M&O	\$1,440,580.52	\$1,504,316.28	
Base I&S	1,117,636.23	1,171,783.83	
Late Rendition Penalty	696.63	728.98	
P&I M&O	4,576.97	13,466.00	
P&I I&S	3,987.83	11,595.18	
P&I I&S Bond			
Attorney Fee	6,709.16	18,587.92	
		0.00	
Total Collections	\$2,574,187.34	\$2,720,478.19	4.26%
 Original 2009 Tax Levy		 \$63,867,691.30	 100.00%

Kenneth L. Maun
Tax Assessor/Collector
Collin County
P O Box 8046
McKinney Tx 75070

Cumulative Comparative Collection Status Report
November 2009

City of Frisco #12

	Collections thru November 2009	% Collections	Collections thru November 2008	% Collections *
Current Tax Year Collections				
Base M&O	\$2,588,547.20	4.05%	\$2,427,593.01	3.94%
Late Rendition Penalty	697.51			
P&I M&O	0.00		0.00	
Attorney Fee	0.00		0.00	
Subtotal	<u>\$2,589,244.71</u>	4.05%	<u>\$2,427,593.01</u>	3.94%
Delinquent Tax Years Collections				
Base M&O	\$87,552.91		\$305,594.54	
Late Rendition Penalty	31.47			
P&I M&O	25,061.18		46,454.39	
Attorney Fee	18,587.92		37,614.65	
	0.00		0.00	
Subtotal	<u>\$131,233.48</u>	0.21%	<u>\$389,663.58</u>	0.63%
Combined Current & Delinquent:				
Base M&O	\$2,676,100.11		\$2,733,187.55	
P&I M&O	25,061.18		46,454.39	
Late Rendition Penalty	728.98			
Attorney Fee	18,587.92		37,614.65	
	0.00			
Total Collections	<u>\$2,720,478.19</u>	4.26%	<u>\$2,817,256.59</u>	4.57%
Adjusted 2008 Tax Levy			<u>\$61,675,681.25</u>	100.00%
Original 2009 Tax Levy	<u>\$63,867,691.30</u>	100.00%		

Kenneth L Maun
 Tax Assessor/Collector
 Collin County
 P O Box 8046
 McKinney Tx 75070

Levy Outstanding Status Report
 November 2009

City of Frisco #12

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 10/31/09	\$64,388,824.11	\$822,464.54
Base M&O Collections	2,551,891.28	6,325.47
Supplement/Adjustments	451,605.64	-20,809.55
Write-off	0.00	0.00
Remaining Levy as of 11/30/09	<u>\$62,288,538.47</u>	<u>\$795,329.52</u>
Cumulative (From 10/01/09 thru 11/30/09)		
Original 2009 Tax Levy (as of 10/01/09)	\$63,867,691.30	\$912,296.59
Base M&O Collections	2,588,547.20	87,552.91
Supplement/Adjustments	1,009,394.37	-29,414.16
Write-off	0.00	0.00
Remaining Levy as of 11/30/09	<u>\$62,288,538.47</u>	<u>\$795,329.52</u>

Kenneth L Maun
Tax Assessor/Collector
Collin County
P O Box 8046
McKinney Tx 75070

Monthly Distribution Report
November 2009

City of Frisco #12

	Distribution Month of November	Distribution 10/1/09 thru 11/30/09
Weekly Remittances:		
Week Ending 11/6/09	\$632,827.38	\$640,946.28
Week Ending 11/13/09	582,368.28	\$596,315.45
Week Ending 11/20/09	679,357.75	\$724,062.48
Week Ending 11/27/09	443,711.28	\$466,781.86
Week Ending 11/30/09	229,178.64	\$273,747.73
Total Weekly Remittances	<u>\$2,567,443.33</u>	<u>\$2,701,853.80</u>
Overpayment from Prior Month	\$0.00	\$0.00
Manual Adjustment Refund	\$0.00	\$0.00
Commission Paid Delinquent Attorney	6,709.16	\$18,587.92
Entity Collection Fee	\$0.00	\$0.00
Judgement Interest	0.00	\$0.00
5% CAD Rendition Penalty	34.85	\$36.47
Total Disbursements	<u><u>\$2,574,187.34</u></u>	<u><u>\$2,720,478.19</u></u>
Carryover to Next Month	\$0.00	\$0.00

**Kenneth L. Maun
Tax Assessor Collector
Collin County
2300 Bloomdale Rd
P.O. Box 8046
McKinney, Texas 75070
972- 547-5020
Metro 424-1460 Ext.5020
Fax 972-547-5040**

January 11, 2010

**Mayor Maher Maso
City of Frisco
6101 Frisco Square Blvd
Frisco, Texas 75034**

Dear Mayor Maso,

**Enclosed is the Monthly Collection Report for:
The City of Frisco tax collections for the month were:
The Rollback Collections for the month were:**

**December 2009
\$31,727,211.79
\$0.00**

Sincerely,

**Kenneth L. Maun
Tax Assessor Collector**

Attachment

**cc: Elizabeth Corona, Assistant Tax Collector
George Purefoy, City Manager
Nell Lange, Assistant City Manager
Anita Cothran, Director of Administrative Services (Rollback, Dist Summ, Detail Coll by Year,YTD Summary)**

KM:ds

Kenneth L Maun
Tax Assessor/Collector
Collin County
P O Box 8046
McKinney Tx 75070

Monthly Collection Status Report
December 2009

City of Frisco #12

	Collections Month of December	Cumulative Total 10/1/09 thru 12/31/09	% of Collections
Current Tax Year Collections			
Base M&O	\$17,821,614.38	\$19,279,450.88	53.60%
Base I&S	13,822,600.11	14,953,310.81	
Late Rendition Penalty	1,930.64	2,628.15	
P&I M&O	14.88	14.88	
P&I I&S	0.00	0.00	
P&I I&S Bond			
Attorney Fee	0.00	0.00	
Subtotal	\$31,646,160.01	\$34,235,404.72	53.60%
Delinquent TaxYears Collections			
Base M&O	\$35,765.62	\$82,245.40	
Base I&S	31,367.36	72,440.49	
Late Rendition Penalty	22.43	53.90	
P&I M&O	7,418.02	20,884.02	
P&I I&S	6,478.35	18,073.53	
P&I I&S Bond			
Attorney Fee	11,377.52	29,965.44	
		0.00	
Subtotal	\$92,429.30	\$223,662.78	0.35%
Combined Current & Delinquent:			
Base M&O	\$17,857,380.00	\$19,361,696.28	
Base I&S	13,853,967.47	15,025,751.30	
Late Rendition Penalty	1,953.07	2,682.05	
P&I M&O	7,432.90	20,898.90	
P&I I&S	6,478.35	18,073.53	
P&I I&S Bond			
Attorney Fee	11,377.52	29,965.44	
		0.00	
Total Collections	\$31,738,589.31	\$34,459,067.50	53.95%
 Original 2009 Tax Levy		 \$63,867,691.30	 100.00%

Kenneth L. Maun
Tax Assessor/Collector
Collin County
P O Box 8046
McKinney Tx 75070

Cumulative Comparative Collection Status Report
December 2009

City of Frisco #12

	Collections thru December 2009	% Collections	Collections thru December 2008	% Collections *
Current Tax Year Collections				
Base M&O	\$34,232,761.69	53.60%	\$30,121,829.37	48.84%
Late Rendition Penalty	2,628.15			
P&I M&O	14.88		0.00	
Attorney Fee	0.00		0.00	
Subtotal	<u>\$34,235,404.72</u>	53.60%	<u>\$30,121,829.37</u>	48.84%
Delinquent Tax Years Collections				
Base M&O	\$154,685.89		\$361,195.76	
Late Rendition Penalty	53.90			
P&I M&O	38,957.55		57,542.59	
Attorney Fee	29,965.44		46,050.12	
	0.00		0.00	
Subtotal	<u>\$223,662.78</u>	0.35%	<u>\$464,788.47</u>	0.75%
Combined Current & Delinquent:				
Base M&O	\$34,387,447.58		\$30,483,025.13	
P&I M&O	38,972.43		57,542.59	
Late Rendition Penalty	2,682.05			
Attorney Fee	29,965.44		46,050.12	
	0.00			
Total Collections	<u>\$34,459,067.50</u>	53.95%	<u>\$30,586,617.84</u>	49.59%
Adjusted 2008 Tax Levy			<u>\$61,675,681.25</u>	100.00%
Original 2009 Tax Levy	<u>\$63,867,691.30</u>	100.00%		

Kenneth L Maun
Tax Assessor/Collector
Collin County
P O Box 8046
McKinney Tx 75070

Levy Outstanding Status Report
December 2009

City of Frisco #12

	Current Tax Year	Delinquent Tax Years
Current Month:		
Tax Levy Remaining as of 11/30/09	\$62,288,538.47	\$795,329.52
Base M&O Collections	31,644,214.49	67,132.98
Supplement/Adjustments	-71,393.59	90,275.24
Write-off	0.00	0.00
Remaining Levy as of 12/31/09	<u>\$30,572,930.39</u>	<u>\$818,471.78</u>
Cumulative (From 10/01/09 thru 12/31/09)		
Original 2009 Tax Levy (as of 10/01/09)	\$63,867,691.30	\$912,296.59
Base M&O Collections	34,232,761.69	154,685.89
Supplement/Adjustments	938,000.78	60,861.08
Write-off	0.00	0.00
Remaining Levy as of 12/31/09	<u>\$30,572,930.39</u>	<u>\$818,471.78</u>

Kenneth L Maun
 Tax Assessor/Collector
 Collin County
 P O Box 8046
 McKinney Tx 75070

Monthly Distribution Report
 December 2009

City of Frisco #12

	Distribution Month of December	Distribution 10/1/09 thru 12/31/09
Weekly Remittances:		
Week Ending 12/4/09	\$1,509,779.73	\$2,150,726.01
Week Ending 12/11/09	1,345,815.88	\$1,942,131.33
Week Ending 12/18/09	2,139,059.61	\$2,863,122.09
Week Ending 12/23/09	16,301,303.60	\$16,768,085.46
Week Ending 12/31/09	10,431,155.30	\$10,704,903.03
Total Weekly Remittances	<u>\$31,727,114.12</u>	<u>\$34,428,967.92</u>
Overpayment from Prior Month	\$0.00	\$0.00
Manual Adjustment Refund	\$0.00	\$0.00
Commission Paid Delinquent Attorney	11,377.52	\$29,965.44
Entity Collection Fee	\$0.00	\$0.00
Judgement Interest	0.00	\$0.00
5% CAD Rendition Penalty	97.67	\$134.14
Total Disbursements	<u><u>\$31,738,589.31</u></u>	<u><u>\$34,459,067.50</u></u>
Carryover to Next Month	\$0.00	\$0.00

Relative Value Report

Today's Date: 31-Dec-09
Settlement Date: 4-Jan-10

DISCLAIMER: Securities listed here represent the best market offers as of early morning on this date. All information is subject to change at any time without notice. This report is intended for informational purposes only, and is in no way a solicitation or offer to sell any securities or services. This information has been obtained from sources believed to be reliable, but we do not warrant or guarantee the accuracy or timeliness of this information. There are no warranties, expressed or implied, as to accuracy, completeness, or results obtained from this information.

MATURITY DATE	SECURITY TYPE	DISCOUNT/ SPREAD	YIELD
Agency Discount Notes			
29-Jan-10	FHLB	0.000%	0.000%
24-Feb-10	FHLMC	0.050%	0.051%
31-Mar-10	FHLB	0.030%	0.030%
30-Apr-10	FHLB	0.030%	0.030%
28-May-10	FHLMC	0.130%	0.132%
28-Jun-10	FHLMC	0.160%	0.162%
16-Jul-10	FNMA	0.160%	0.162%
27-Aug-10	FHLMC	0.230%	0.233%
24-Sep-10	FHLMC	0.260%	0.264%
4-Nov-10	FFCB	0.390%	0.396%
1-Dec-10	FNMA	0.420%	0.427%
29-Dec-10	FHLB	0.420%	0.427%

Representative Certificates of Deposit*			
5-Apr-10	Collateralized Bank CD - 3 Month		0.100%
3-Jul-10	Collateralized Bank CD - 6 Month		0.130%
1-Oct-10	Collateralized Bank CD - 9 Month		0.220%
4-Jan-11	Collateralized Bank CD - 12 Month		0.420%
3-Jul-11	Collateralized Bank CD - 18 Month		0.840%
4-Jan-12	Collateralized Bank CD - 24 Month		1.390%

*Intended to provide a snapshot of weekly CD rates. Please contact the bank of your choice for more information.

Agency Bullets (Non-Callable)			
21-Dec-10	FHLB 0.25	-68.5	0.462%
13-Apr-11	FHLB 1.50	-41.5	0.732%
1-Jul-11	FHLB 3.625	-24.5	0.902%
15-Oct-11	FHLB 5.00	+5	1.152%
28-Dec-11	FHLB 1.00	+7.0	1.217%
15-Jun-12	FHLMC 1.75	+35.5	1.502%
21-Dec-12	FHLMC 4.125***	+26.0	1.961%

*** Spread versus 3-Year Treasury (All others vs 2-Year)

Investment Pool Yields:	TexPool	TexSTAR
Previous Day:	0.1593%	0.1536%
7 Day Moving Avg:	0.1874%	0.1728%

Agency Discount Note Yields			
	Current	Week Ago	Month Ago
1 Mo	0.000%	0.020%	0.030%
2 Mo	0.051%	0.056%	0.051%
3 Mo	0.030%	0.112%	0.061%
6 Mo	0.162%	0.213%	0.152%
9 Mo	0.264%	0.264%	0.193%
12 Mo	0.427%	0.376%	0.000%

Representative CD Rates			
	Current	Week Ago	Month Ago
3 Mo	0.100%	0.100%	0.100%
6 Mo	0.130%	0.130%	0.150%
9 Mo	0.220%	0.220%	0.240%
12 Mo	0.420%	0.420%	0.460%
18 Mo	0.840%	0.840%	1.010%
24 Mo	1.390%	1.390%	1.560%

Agency Bullet Yields			
	Current	Week Ago	Month Ago
1 Yr	0.462%	0.427%	0.313%
1.5 Yr	0.902%	0.797%	0.573%
2 Yr	1.217%	1.087%	0.883%
2.5 Yr	1.502%	1.397%	1.133%
3 Yr	1.961%	1.834%	1.470%

